

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
January 23, 2006
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Leonard W. Jones, CPA, President; Arthur M. Winstead, Jr., CPA, Vice President; Jordan C. Harris, Jr., Secretary-Treasurer; Norwood G. Clark, Jr., CPA; Tyrone Y. Cox, CPA; Thurman L. Gause; and Michael C. Jordan, CPA.

STAFF ATTENDING: Robert N. Brooks, Executive Director; J. Michael Barham, CPA, Deputy Director; Lisa R. Hearne, Manager-Communications; Ann J. Hinkle, Manager-Professional Standards; Buck Winslow, Manager-Licensing; and Noel L. Allen, Legal Counsel.

GUESTS: James T. Ahler, Executive Director, NCACPA; Sharon Bryson, Deputy Director, NCACPA; Tom Chenoweth, CPA, Highland Publishing Company; and Curt Lee, Past President, NCSA.

CALL TO ORDER: President Jones called the meeting to order at 10:02 a.m.

MINUTES: The minutes of the December 19, 2005, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The financial statements for December 2005 were accepted as submitted.

Messrs. Winstead and Jordan moved to approve increasing Net Assets (designated for capital assets) by \$50,000.00 to \$300,000.00 and increasing Net Assets (designated for litigation) by \$100,000.00 to \$600,000.00. Motion passed.

NATIONAL ORGANIZATION ITEMS: The Board reviewed the letter from the Contract Steering Group (NASBA, AICPA, and Prometric) regarding the two-year advance notice to increase fees. On January 1, 2008, NASBA fees will increase to \$18.00 and AICPA fees will increase to \$80.00.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Winstead moved and the Board approved the following recommendations of the Committee:

Conditional License Status and Civil Penalty – Pursuant to 21 NCAC 08G .0406(b)(2), and by Board Order, the following licensees' certificates were placed on conditional status for one year and each licensee has been assessed a \$250.00 civil penalty:

Michelle C. Adkins, #22788
Paul Rogers Anderson, #20598

Tammy Kay Bolz Bridges, #22848
Amy Brooks, #28987

Richard L. Burdeshaw, #30085
Paul Tripp Davies, #16608
Thomas Patrick Dunleavy, #26697
Timothy Jerome Floyd, #8418
Andrew M. Glickler, #28638
Dana Matthews Jones, #29370
Christopher Alan Lawing, #17039
Patricia K. London, #20483
Erin R. McCarthy, #24833
Daphne Haith Pinchback, #28723

Lisa S. Randel, #19545
Allison Canner Ray, #29069
Jack Norman Rose, #28963
Judith Taylor Von Thorn, #13666
Carmela Kim Wagner, #21941
Peter Adams Wagner, #22368
George Baskette Walker, #10394
Robert Wayne Wilhelm, #13919
Michael Anthony Winner, #21872
(Appendix I)

200508-047 – Charles G. Porter - Approve the signed Consent Order (Appendix II).

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:

Mr. Gause moved and the Board approved the following recommendations of the Committee:

Original Certificate Applications - The following were approved:

April Hudson Andrade
Ryan Matthew Barnhart
Isaac William Bigness
Jason Mitchell Burgin
Claire Denise Cesta
Elizabeth Chou
Paul Lee Constantino
Melanie Suzanne DeMotts
Torgrim Christopher Forberg
Christopher R. Harrison
Laura Abernathy Hinson
Chong Hyo Hong
Shawana Tennille Hudson
Eric Jeffrey Hyman
Belinda Lynn Johnson

Robert Wayne McEwan
Jennifer Lyn Meeks
Christopher Newlin Mitchell
Stephanie Lyn Newberry
Angela Draughon Packer
Ashley Arrington Palmer
Carol Ann Parrott
Lance Ingram Pritchett
Holly Kennedy Roberts
Srikanthi Sanivarapu
Virginia Anne Seippel
Kerri Lynn Tadt
William Nathan Ward
Xinyi "Sunny" Wu

Reciprocal Certificate Applications - The following were approved:

Michael S. Akosi
Juan Donte Alloway
Debra A. Antaki
John A. Beatty Jr.
Andrew G. Brock
Tammy L. Byars
Amanda Jane Champion

Matthew Vaughn Church
Kevin Michael Cielinski
Steven Allen Clincy
Bruce Seaver Cole
Laurel Anne Crockett
Joanna Lee Davison
Matthew Ryan Decoskey

Jon-Michael Devine
David H. Dial
William Scott Duvall
Karin Lee Eagle
Jennifer Kristen Farrand
Raymond Edward Halstead
Katie Lynn Hartzell
Gretchen Ann Hooper
David A. Hultz
Christopher Selden Humphreys
Walter Glen Ikner
Candace P. Ingle
Debra JoAnn Jensen
Lori Andrews Johnson
Anton Ray Kamnick
Lisa L. Koebrich
Erin A. Ledoux
Thomas Hamilton Lewis VI
Laura Ann Mancini
Craig M. Menninger
Camille M. Moeckel
Karen Eileen Morgan
Sheila B. Ogletree

Carolyn L. Olivarez
Hemangini R. Parekh
Michael Robert Potopa
James F. Powderly
Richard Urban Puryear
Craig Joseph Ridenour
Toni Sheray Rogers
Benjamin Andrew Romeiser
Mary Rose Romm
Nancy Buffington Ross
Jason Thomas Sandner
Karen Jean Schrimper
Patricia A. Shanklin
Michael John Smith
Jennifer Beatty Sturgill
Wilford A. Sutthill III
Kathryn Vaughn Teschke
Melissa Ann Topper
Chandra Hilton West
Melissa Jamie Westergard
Michael William Whiteman Jr.
Lu Yang

Temporary Permits - The following temporary permits were approved by the Executive Director and ratified by the Board:

Joanna Lee Davison T03422
Michael S. Akosi T03423
Steven Allen Clincy T03424
Raymond Edward Halstead T03425
James E. Kessler Jr. T03426
Melissa Jamie Westergard T03427
Bruce Seaver Cole T03428
Amanda Jane Champion T03429
Chandra Hilton West T03430
Michael Neal Firestone T03431
Michael Xavier Beaudette T03432
Patricia A. Shanklin T03433
Tracie Renee Cranford T03434
John Nicholson Harrison T03435
Leland Box Jones T03436
Edward Joseph Piacentino Jr. T03437

Patricia Halvorsen Siefken T03438
Peter Sinclair Wilson Jr. T03439
Daphne Jackson Ingram T3441
Kathy Bost Jackson T3442
Janna M. James T3443
Naseem N. Khan T3444
George Fredrick Lynch T3445
Stan P. Moore T3446
Michael S. Moss T3447
Dawn Farmer Polin T3448
Chad Jeremy Rash T3449
James E. Sinople T3450
Monica M. Swanson T3451
Wendy Yvonne Terry T3452
Jessica Amy Winski T3453

Reinstatements - The following were approved:

Patricia Lynn Brown #18993
James Leander Buck #26754
Michaela Waldrop Conner #18898
Patricia Bullock Cyrus #14995
Mary Lucile Daly #19669
Laurie Warner Dunlop #19695

Kathleen Marie Gierer #17328
Sidney Robertson Knott Jr. #25913
Rajeeve Madan #10962
Lynn Ceremuga Peterman #20973
Mariane Bates Williamson #13179
Margaret Teckla Williford #23781

Firm Registrations - The following professional corporations, professional limited liability companies, and limited liability partnerships were approved by the Executive Director and ratified by the Board:

Sharon V. Anderson, CPA, PC
BARROW, PARRIS & DAVENPORT, P.A.
Darren Brady, CPA, PC
CHUNG CPA, PA
Denning & Sessoms, P.A.
DUNN & DUNN, CPAs, PLLC
GRAHAM, COTTRILL, JACKSON, BATTS
& HOSTETTER, LLP
Bill Grant C.P.A., P.C.
HALSTEAD & HALSTEAD, PLLC
HORNE & CO LLP

Joyce and Company, CPA
J. RONALD MARTIN, P.A.
McLamb, Yeager, & Johnson, P.A.
Carroll Miller, CPA PC
William M. Rogers, P.A.
Rouse & Peterson, P.A.
Anthony G. Salem CPA, PLLC
TANNER PLLC
Taylor & Harris, PLLC
Melissa Westergard, Inc.

Reclassifications - The Committee approved the following requests for retired status because the individuals are completely retired and do not receive any earned compensation for current personal services in any job whatsoever:

Sherwood Lee Adcock #3095
J. W. Hawkins #3082

CPE Matters - The Committee reviewed and Messrs. Clark and Winstead moved to approve the following ethics courses:

"Professional Ethics and Conduct 2006" by NCACPA
"Professional Ethics and Conduct 2006" by Rockness Education Services

The motion passed.

Extension Requests - The Committee approved the following individuals for extension for completion of CPE until the dates noted:

James E. Halstead III #30494 - March 31, 2006
Marriner Dail Hardison Jr. #16445 - June 30, 2006

Examinations - The Committee determined and accepted the grades received for the October - December 2005 exams.

CLOSED SESSION: Messrs. Harris and Jordan moved to enter Closed Session with the Executive Staff and Legal Counsel to discuss personnel and legal matters. Motion passed.

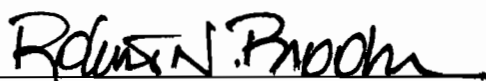
PUBLIC SESSION: Messrs. Clark and Harris moved to re-enter Public Session to continue with the Agenda. Motion passed.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: Messrs Winstead and Harris moved to approve a financial need-based Uniform CPA Examination coupon and scholarship award program. Motion passed with seven (7) affirmative and zero (0) negative votes (Appendix III).

ADJOURNMENT: Messrs. Winstead and Jordan moved to adjourn the meeting at 12:17 p.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Leonard W. Jones, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200512-081

IN THE MATTER OF:
Michelle Collier Adkins, 22788#

ORDER

THIS CAUSE coming before the Board on January 23, 2006, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Michelle Collier Adkins (hereinafter "Ms. Adkins") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Ms. Adkins' certificate had been previously placed on conditional status in September of 2003 for failure to complete the Continuing Professional Education (CPE) requirement for 2002.
3. Ms. Adkins failed to timely obtain CPE for 2004 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Ms. Adkins subsequently notified the Board that her CPE was completed after the applicable deadline but before June 30, 2005.

CONCLUSIONS OF LAW

1. Ms. Adkins' second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

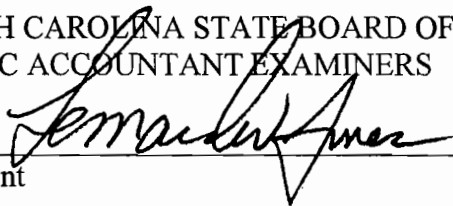
BASED ON THE FOREGOING, the Board orders that:

1. Ms. Adkins shall pay a two hundred fifty (\$250.00) civil penalty.
2. Ms. Adkins' certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Ms. Adkins fails a third time within a five (5) calendar year period to obtain the required CPE, her certificate renewal will be denied for at least thirty (30) days and until she meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 23rd day of January, 2006.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: 
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200512-085

IN THE MATTER OF:
Paul Rogers Anderson, #20598

ORDER

THIS CAUSE coming before the Board on January 23, 2006, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Paul Rogers Anderson (hereinafter "Mr. Anderson") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Anderson's certificate had been previously placed on conditional status in September of 2002 for failure to complete the Continuing Professional Education (CPE) requirement for 2001.
3. Mr. Anderson failed to timely obtain CPE for 2004 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Anderson subsequently notified the Board that his CPE was completed after the applicable deadline but before June 30, 2005.

CONCLUSIONS OF LAW

1. Mr. Anderson second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

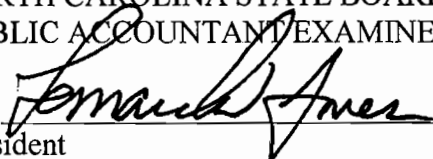
BASED ON THE FOREGOING, the Board orders that:

1. Mr. Anderson shall pay a two hundred fifty (\$250.00) civil penalty.
2. Mr. Anderson's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Mr. Anderson fails a third time within a five (5) calendar year period to obtain the required CPE, his certificate renewal will be denied for at least thirty (30) days and until he meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 23rd day of January, 2006.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: 
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200512-079

IN THE MATTER OF:
Tammy Kay Bolz Bridges, #22848

ORDER

THIS CAUSE coming before the Board on January 23, 2006, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Tammy Kay Bolz Bridges (hereinafter "Ms. Bridges") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Ms. Bridges' certificate had been previously placed on conditional status in September of 2004 for failure to complete the Continuing Professional Education (CPE) requirement for 2003.
3. Ms. Bridges failed to timely obtain CPE for 2004 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Ms. Bridges subsequently notified the Board that her CPE was completed after the applicable deadline but before June 30, 2005.

CONCLUSIONS OF LAW

1. Ms. Bridges' second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

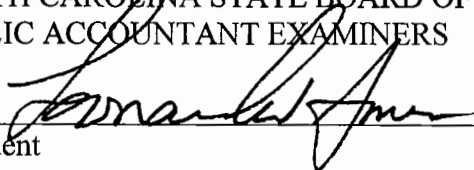
BASED ON THE FOREGOING, the Board orders that:

1. Ms. Bridges shall pay a two hundred fifty (\$250.00) civil penalty.
2. Ms. Bridges' certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Ms. Bridges fails a third time within a five (5) calendar year period to obtain the required CPE, her certificate renewal will be denied for at least thirty (30) days and until she meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 23rd day of January, 2006.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: 
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200512-072

IN THE MATTER OF:
Amy Brooks, #28987

ORDER

THIS CAUSE coming before the Board on January 23, 2006, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Amy Brooks (hereinafter "Ms. Brooks") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Ms. Brooks' certificate had been previously placed on conditional status in September of 2004 for failure to complete the Continuing Professional Education (CPE) requirement for 2003.
3. Ms. Brooks failed to timely obtain CPE for 2004 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Ms. Brooks subsequently notified the Board that her CPE was completed after the applicable deadline but before June 30, 2005.

CONCLUSIONS OF LAW

1. Ms. Brooks' second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

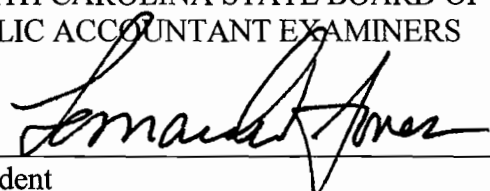
BASED ON THE FOREGOING, the Board orders that:

1. Ms. Brooks shall pay a two hundred fifty (\$250.00) civil penalty.
2. Ms. Brooks' certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Ms. Brooks fails a third time within a five (5) calendar year period to obtain the required CPE, her certificate renewal will be denied for at least thirty (30) days and until she meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 23rd day of January, 2006.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: 
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200512-078

IN THE MATTER OF:
Richard Lee Burdeshaw, #30085

ORDER

THIS CAUSE coming before the Board on January 23, 2006, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Richard Lee Burdeshaw (hereinafter "Mr. Burdeshaw") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Burdeshaw's certificate had been previously placed on conditional status in September of 2004 for failure to complete the Continuing Professional Education (CPE) requirement for 2003.
3. Mr. Burdeshaw failed to timely obtain CPE for 2004 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Burdeshaw subsequently notified the Board that his CPE was completed after the applicable deadline but before June 30, 2005.

CONCLUSIONS OF LAW

1. Mr. Burdeshaw's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

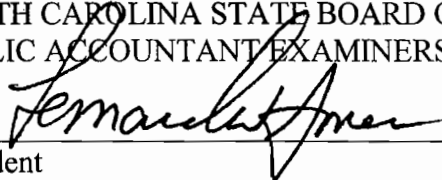
BASED ON THE FOREGOING, the Board orders that:

1. Mr. Burdeshaw shall pay a two hundred fifty (\$250.00) civil penalty.
2. Mr. Burdeshaw's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Mr. Burdeshaw fails a third time within a five (5) calendar year period to obtain the required CPE, his certificate renewal will be denied for at least thirty (30) days and until he meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 23rd day of January, 2006.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: 
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200512-077

IN THE MATTER OF:
Paul Tripp Davies, #16608

ORDER

THIS CAUSE coming before the Board on January 23, 2006, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Paul Tripp Davies (hereinafter "Mr. Davies") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Davies' certificate had been previously placed on conditional status in September of 2001 for failure to complete the Continuing Professional Education (CPE) requirement for 2000.
3. Mr. Davies failed to timely obtain CPE for 2004 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Davies subsequently notified the Board that his CPE was completed after the applicable deadline but before June 30, 2005.

CONCLUSIONS OF LAW

1. Mr. Davies' second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

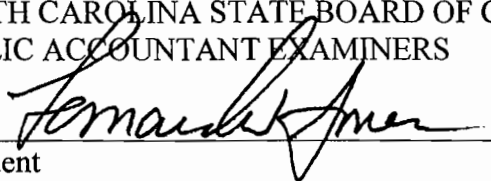
BASED ON THE FOREGOING, the Board orders that:

1. Mr. Davies shall pay a two hundred fifty (\$250.00) civil penalty.
2. Mr. Davies' certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Mr. Davies fails a third time within a five (5) calendar year period to obtain the required CPE, his certificate renewal will be denied for at least thirty (30) days and until he meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 23rd day of January, 2006.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: 
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200512-076

IN THE MATTER OF:
Thomas Patrick Dunleavy, #26697

ORDER

THIS CAUSE coming before the Board on January 23, 2006, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Thomas Patrick Dunleavy (hereinafter "Mr. Dunleavy") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Dunleavy's certificate had been previously placed on conditional status in November of 2001 for failure to complete the Continuing Professional Education (CPE) requirement for 2000.
3. Mr. Dunleavy failed to timely obtain CPE for 2004 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Dunleavy subsequently notified the Board that his CPE was completed after the applicable deadline but before June 30, 2005.

CONCLUSIONS OF LAW

1. Mr. Dunleavy's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

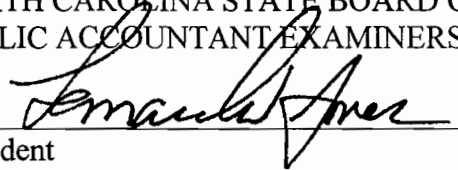
BASED ON THE FOREGOING, the Board orders that:

1. Mr. Dunleavy shall pay a two hundred fifty (\$250.00) civil penalty.
2. Mr. Dunleavy's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Mr Dunleavy fails a third time within a five (5) calendar year period to obtain the required CPE, his certificate renewal will be denied for at least thirty (30) days and until he meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 23rd day of January, 2006.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: 
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200512-092

IN THE MATTER OF:
Timothy Jerome Floyd, #8418

ORDER

THIS CAUSE coming before the Board on January 23, 2006, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Timothy Jerome Floyd (hereinafter "Mr. Floyd") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Floyd's certificate had been previously placed on conditional status in September of 2004 for failure to complete the Continuing Professional Education (CPE) requirement for 2003.
3. Mr. Floyd failed to timely obtain CPE for 2004 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Floyd subsequently notified the Board that his CPE was completed after the applicable deadline but before June 30, 2005.

CONCLUSIONS OF LAW

1. Mr. Floyd's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

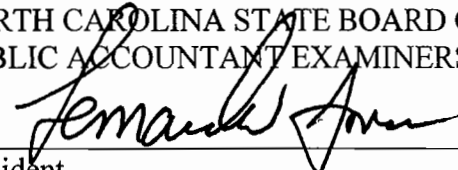
BASED ON THE FOREGOING, the Board orders that:

1. Mr. Floyd shall pay a two hundred fifty (\$250.00) civil penalty.
2. Mr. Floyd's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Mr. Floyd fails a third time within a five (5) calendar year period to obtain the required CPE, his certificate renewal will be denied for at least thirty (30) days and until he meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 23rd day of January, 2006.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: 
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200512-075

IN THE MATTER OF:

Andrew M. Glickler, #28638

ORDER

THIS CAUSE coming before the Board on January 23, 2006, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Andrew M. Glickler (hereinafter "Mr. Glickler") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Glickler's certificate had been previously placed on conditional status in September of 2003 for failure to complete the Continuing Professional Education (CPE) requirement for 2002.
3. Mr. Glickler failed to timely obtain CPE for 2004 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Glickler subsequently notified the Board that his CPE was completed after the applicable deadline but before June 30, 2005.

CONCLUSIONS OF LAW

1. Mr. Glickler's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

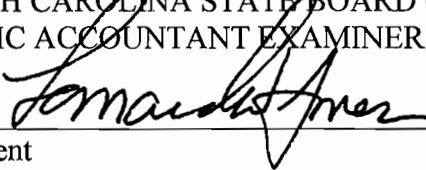
BASED ON THE FOREGOING, the Board orders that:

1. Mr. Glickler shall pay a two hundred fifty (\$250.00) civil penalty.
2. Mr. Glickler's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Mr. Glickler fails a third time within a five (5) calendar year period to obtain the required CPE, his certificate renewal will be denied for at least thirty (30) days and until he meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 23rd day of January, 2006.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: 
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200512-070

IN THE MATTER OF:
Dana Matthews Jones, #29370

ORDER

THIS CAUSE coming before the Board on January 23, 2006, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Dana Matthews Jones (hereinafter "Ms. Jones") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Ms. Jones' certificate had been previously placed on conditional status in September of 2004 for failure to complete the Continuing Professional Education (CPE) requirement for 2003.
3. Ms. Jones failed to timely obtain CPE for 2004 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Ms. Jones subsequently notified the Board that her CPE was completed after the applicable deadline but before June 30, 2005.

CONCLUSIONS OF LAW

1. Ms. Jones' second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

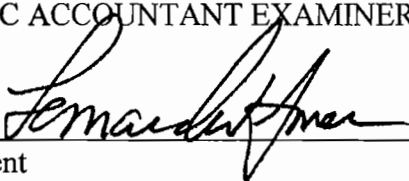
BASED ON THE FOREGOING, the Board orders that:

1. Ms. Jones shall pay a two hundred fifty (\$250.00) civil penalty.
2. Ms. Jones' certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Ms. Jones fails a third time within a five (5) calendar year period to obtain the required CPE, her certificate renewal will be denied for at least thirty (30) days and until she meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 23rd day of January, 2006.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: 
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200512-088

IN THE MATTER OF:
Christopher Alan Lawing, #17039

ORDER

THIS CAUSE coming before the Board on January 23, 2006, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Christopher Alan Lawing (hereinafter "Mr. Lawing") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Lawing certificate had been previously placed on conditional status in September of 2002 for failure to complete the Continuing Professional Education (CPE) requirement for 2001.
3. Mr. Lawing failed to timely obtain CPE for 2004 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Lawing subsequently notified the Board that his CPE was completed after the applicable deadline but before June 30, 2005.

CONCLUSIONS OF LAW

1. Mr. Lawing's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

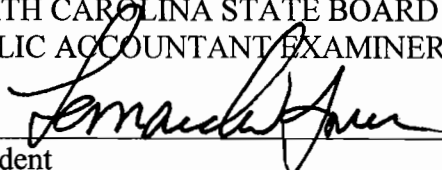
BASED ON THE FOREGOING, the Board orders that:

1. Mr. Lawing shall pay a two hundred fifty (\$250.00) civil penalty.
2. Mr. Lawing's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Mr. Lawing fails a third time within a five (5) calendar year period to obtain the required CPE, his certificate renewal will be denied for at least thirty (30) days and until he meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 23rd day of January, 2006.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: 
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200512-086

IN THE MATTER OF:
Patricia K. London, #20483

ORDER

THIS CAUSE coming before the Board on January 23, 2006, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Patricia K. London (hereinafter "Ms. London") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Ms. London's certificate had been previously placed on conditional status in September of 2003 for failure to complete the Continuing Professional Education (CPE) requirement for 2002.
3. Ms. London failed to timely obtain CPE for 2004 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Ms. London subsequently notified the Board that her CPE was completed after the applicable deadline but before June 30, 2005.

CONCLUSIONS OF LAW

1. Ms. London's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

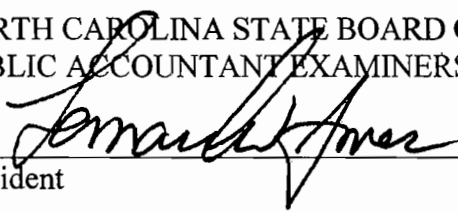
BASED ON THE FOREGOING, the Board orders that:

1. Ms. London shall pay a two hundred fifty (\$250.00) civil penalty.
2. Ms. London's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Ms. London fails a third time within a five (5) calendar year period to obtain the required CPE, her certificate renewal will be denied for at least thirty (30) days and until she meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 23rd day of January, 2006.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: 
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200512-074

IN THE MATTER OF:
Erin R. McCarthy, #24833

ORDER

THIS CAUSE coming before the Board on January 23, 2006, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Erin R. McCarthy (hereinafter "Ms. McCarthy") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Ms. McCarthy's certificate had been previously placed on conditional status in September of 2004 for failure to complete the Continuing Professional Education (CPE) requirement for 2003.
3. Ms. McCarthy failed to timely obtain CPE for 2004 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Ms. McCarthy subsequently notified the Board that her CPE was completed after the applicable deadline but before June 30, 2005.

CONCLUSIONS OF LAW

1. Ms. McCarthy's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Ms. McCarthy shall pay a two hundred fifty (\$250.00) civil penalty.
2. Ms. McCarthy's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Ms. McCarthy fails a third time within a five (5) calendar year period to obtain the required CPE, her certificate renewal will be denied for at least thirty (30) days and until she meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 23rd day of January, 2006.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: 
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200512-080

IN THE MATTER OF:
Daphne Haith Pinchback, #28723

ORDER

THIS CAUSE coming before the Board on January 23, 2006, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Daphne Haith Pinchback (hereinafter "Ms. Pinchback") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Ms. Pinchback's certificate had been previously placed on conditional status in September of 2004 for failure to complete the Continuing Professional Education (CPE) requirement for 2003.
3. Ms. Pinchback failed to timely obtain CPE for 2004 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Ms. Pinchback subsequently notified the Board that her CPE was completed after the applicable deadline but before June 30, 2005.

CONCLUSIONS OF LAW

1. Ms. Pinchback's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

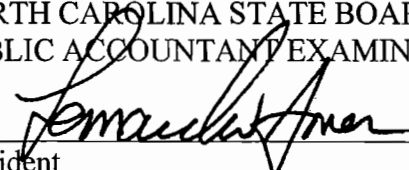
BASED ON THE FOREGOING, the Board orders that:

1. Ms. Pinchback shall pay a two hundred fifty (\$250.00) civil penalty.
2. Ms. Pinchback's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Ms. Pinchback fails a third time within a five (5) calendar year period to obtain the required CPE, her certificate renewal will be denied for at least thirty (30) days and until she meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 23rd day of January, 2006.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: 
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200512-087

IN THE MATTER OF:
Lisa Starling Randel, #19545

ORDER

THIS CAUSE coming before the Board on January 23, 2006, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Lisa Starling Randel (hereinafter "Ms. Randel") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Ms. Randel's certificate had been previously placed on conditional status in September of 2004 for failure to complete the Continuing Professional Education (CPE) requirement for 2003.
3. Ms. Randel failed to timely obtain CPE for 2004 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Ms. Randel subsequently notified the Board that her CPE was completed after the applicable deadline but before June 30, 2005.

CONCLUSIONS OF LAW

1. Ms. Randel's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Ms. Randel shall pay a two hundred fifty (\$250.00) civil penalty.
2. Ms. Randel's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Ms. Randel fails a third time within a five (5) calendar year period to obtain the required CPE, her certificate renewal will be denied for at least thirty (30) days and until she meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 23rd day of January, 2006.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: 
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200512-071

IN THE MATTER OF:
Allison Canner Ray, #29069

ORDER

THIS CAUSE coming before the Board on January 23, 2006, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Allison Canner Ray (hereinafter "Ms. Ray") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Ms. Ray's certificate had been previously placed on conditional status in September of 2004 for failure to complete the Continuing Professional Education (CPE) requirement for 2003.
3. Ms. Ray failed to timely obtain CPE for 2004 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Ms. Ray subsequently notified the Board that her CPE was completed after the applicable deadline but before June 30, 2005.

CONCLUSIONS OF LAW

1. Ms. Ray's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

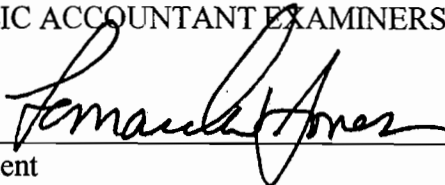
1. Ms. Ray shall pay a two hundred fifty (\$250.00) civil penalty.
2. Ms. Ray's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Ms. Ray fails a third time within a five (5) calendar year period to obtain the required CPE, her certificate renewal will be denied for at least thirty (30) days and until she meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 23rd day of January, 2006.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200512-073

IN THE MATTER OF:
Jack Norman Rose, #28963

ORDER

THIS CAUSE coming before the Board on January 3, 2006, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Jack Norman Rose (hereinafter "Mr. Rose") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Rose's certificate had been previously placed on conditional status in September of 2004 for failure to complete the Continuing Professional Education (CPE) requirement for 2003.
3. Mr. Rose failed to timely obtain CPE for 2004 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Rose subsequently notified the Board that his CPE was completed after the applicable deadline but before June 30, 2005.

CONCLUSIONS OF LAW

1. Mr. Rose's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

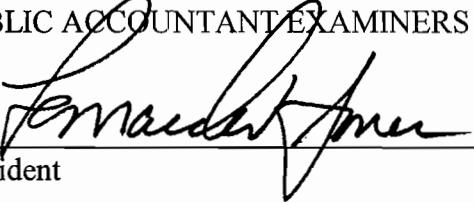
BASED ON THE FOREGOING, the Board orders that:

1. Mr. Rose shall pay a two hundred fifty (\$250.00) civil penalty.
2. Mr. Rose's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Mr. Rose fails a third time within a five (5) calendar year period to obtain the required CPE, his certificate renewal will be denied for at least thirty (30) days and until he meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 23rd day of January, 2006.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: 
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200512-090

IN THE MATTER OF:
Judith Taylor Von Thron, #13666

ORDER

THIS CAUSE coming before the Board on January 23, 2006, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Judith Taylor Von Thron (hereinafter "Ms. Von Thron") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Ms. Von Thron's certificate had been previously placed on conditional status in September of 2002 for failure to complete the Continuing Professional Education (CPE) requirement for 2001.
3. Ms. Von Thron failed to timely obtain CPE for 2004 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Ms. Von Thron subsequently notified the Board that her CPE was completed after the applicable deadline but before June 30, 2005.

CONCLUSIONS OF LAW

1. Ms. Von Thron's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

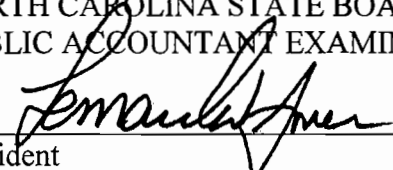
BASED ON THE FOREGOING, the Board orders that:

1. Ms. Von Thron shall pay a two hundred fifty (\$250.00) civil penalty.
2. Ms. Von Thron's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Ms. Von Thron fails a third time within a five (5) calendar year period to obtain the required CPE, her certificate renewal will be denied for at least thirty (30) days and until she meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 23rd day of January, 2006.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: 
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200512-083

IN THE MATTER OF:

Carmela Kim Wagner, #21941

ORDER

THIS CAUSE coming before the Board on January 23, 2006, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Carmela Kim Wagner (hereinafter "Ms. Wagner") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Ms. Wagner's certificate had been previously placed on conditional status in September of 2001 for failure to complete the Continuing Professional Education (CPE) requirement for 2000.
3. Ms. Wagner failed to timely obtain CPE for 2004 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Ms. Wagner subsequently notified the Board that her CPE was completed after the applicable deadline but before June 30, 2005.

CONCLUSIONS OF LAW

1. Ms. Wagner's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

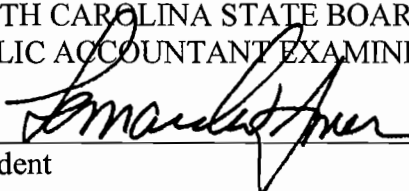
BASED ON THE FOREGOING, the Board orders that:

1. Ms. Wagner shall pay a two hundred fifty (\$250.00) civil penalty.
2. Ms. Wagner's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Ms. Wagner fails a third time within a five (5) calendar year period to obtain the required CPE, her certificate renewal will be denied for at least thirty (30) days and until she meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 23rd day of January, 2006.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: 
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200512-082

IN THE MATTER OF:
Peter Adams Wagner, #22368

ORDER

THIS CAUSE coming before the Board on January 23, 2006, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Peter Adams Wagner (hereinafter "Mr. Wagner") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Wagner's certificate had been previously placed on conditional status in September of 2001 for failure to complete the Continuing Professional Education (CPE) requirement for 2000.
3. Mr. Wagner failed to timely obtain CPE for 2004 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Wagner subsequently notified the Board that his CPE was completed after the applicable deadline but before June 30, 2005.

CONCLUSIONS OF LAW

1. Mr. Wagner's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

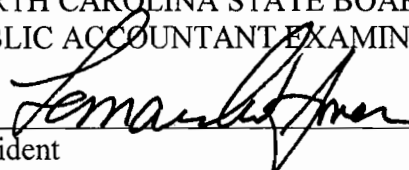
BASED ON THE FOREGOING, the Board orders that:

1. Mr. Wagner shall pay a two hundred fifty (\$250.00) civil penalty.
2. Mr. Wagner's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Mr. Wagner fails a third time within a five (5) calendar year period to obtain the required CPE, his certificate renewal will be denied for at least thirty (30) days and until he meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 23rd day of January, 2006.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: 
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200512-091

IN THE MATTER OF:
George Baskette Walker, #10394

ORDER

THIS CAUSE coming before the Board on January 23, 2006, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. George Baskette Walker (hereinafter "Mr. Walker") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Walker's certificate had been previously placed on conditional status in November of 2004 for failure to complete the Continuing Professional Education (CPE) requirement for 2003.
3. Mr. Walker failed to timely obtain CPE for 2004 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Walker subsequently notified the Board that his CPE was completed after the applicable deadline but before June 30, 2005.

CONCLUSIONS OF LAW

1. Mr. Walker's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

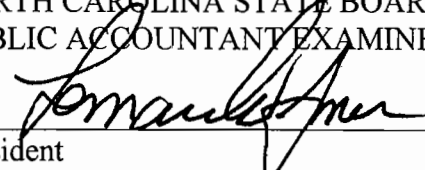
BASED ON THE FOREGOING, the Board orders that:

1. Mr. Walker shall pay a two hundred fifty (\$250.00) civil penalty.
2. Mr. Walker's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Mr. Walker fails a third time within a five (5) calendar year period to obtain the required CPE, his certificate renewal will be denied for at least thirty (30) days and until he meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 23rd day of January, 2006.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: 
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200512-089

IN THE MATTER OF:
Robert Wayne Wilhelm, #13919

ORDER

THIS CAUSE coming before the Board on January 23, 2006, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Robert Wayne Wilhelm (hereinafter "Mr. Wilhelm") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Wilhelm's certificate had been previously placed on conditional status in September of 2001 for failure to complete the Continuing Professional Education (CPE) requirement for 2000.
3. Mr. Wilhelm failed to timely obtain CPE for 2004 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Wilhelm subsequently notified the Board that his CPE was completed after the applicable deadline but before June 30, 2005.

CONCLUSIONS OF LAW

1. Mr. Wilhelm's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

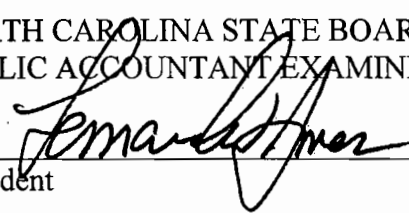
BASED ON THE FOREGOING, the Board orders that:

1. Mr. Wilhelm shall pay a two hundred fifty (\$250.00) civil penalty.
2. Mr. Wilhelm's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Mr. Wilhelm fails a third time within a five (5) calendar year period to obtain the required CPE, his certificate renewal will be denied for at least thirty (30) days and until he meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 23rd day of January, 2006.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: 
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200512-084

IN THE MATTER OF:
Michael Anthony Winner, #21872

ORDER

THIS CAUSE coming before the Board on January 23, 2006, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Michael Anthony Winner (hereinafter "Mr. Winner") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Winner's certificate had been previously placed on conditional status in September of 2004 for failure to complete the Continuing Professional Education (CPE) requirement for 2003.
3. Mr. Winner failed to timely obtain CPE for 2004 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Winner subsequently notified the Board that his CPE was completed after the applicable deadline but before June 30, 2005.

CONCLUSIONS OF LAW

1. Mr. Winner's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

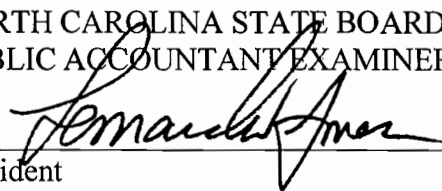
BASED ON THE FOREGOING, the Board orders that:

1. Mr. Winner shall pay a two hundred fifty (\$250.00) civil penalty.
2. Mr. Winner's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Mr. Winner fails a third time within a five (5) calendar year period to obtain the required CPE, his certificate renewal will be denied for at least thirty (30) days and until he meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 23rd day of January, 2006.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: 
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200508-047

IN THE MATTER OF:

CONSENT ORDER

Porter & Company, P. C.
Certified Public Accountants
Charles Gregory Porter, #14605
Respondents

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent Charles Gregory Porter (hereinafter "Respondent Porter") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Respondent Porter & Company, P.C. Certified Public Accountants (hereinafter "Respondent firm") is a licensed certified public accounting professional corporation in North Carolina. Respondent Porter is the president and was the sole shareholder of Respondent firm from sometime in 2001 until about October of 2005.
3. Respondent Porter signed and filed the 2002, 2003, and 2004 firm renewals for Respondent firm noting Respondent Porter as the only shareholder
4. On November 15, 2004, Respondent Porter signed and dated, on behalf of Respondent firm, the "2005 Renewal Form for Professional Corporations"(renewal form) which was initially received by the Board on December 28, 2004.
5. On the renewal form, Respondents only listed one shareholder in the Respondent firm.
6. Rule 21 NCAC 8N.0307 states that any CPA firm using "and Company" or "certified public accountants" in its name must have two or more shareholders. Therefore, Board staff could not process the renewal form as submitted and returned the renewal form to Respondents.
7. On January 26, 2005, Board staff left a telephone message with Respondents reminding Respondents that a revised renewal form had not been received by the Board and that the filing deadline was January 31, 2005.

Consent Order - 2
Charles Gregory Porter
Porter & Company, P. C., Certified Public Accountants

8. On February 2, 2005, the Board received the Respondent firm's renewal form postmarked on February 1, 2005, with a letter from Respondent Porter stating that Respondent firm would like to continue operating under the firm name Porter & Company, P. C. Certified Public Accountants and would be "issuing shares in 2005 to other owners."
9. On February 4, 2005, Board staff e-mailed Respondents that on or before February 28, 2005, Respondent firm must "either submit name change paperwork or sell stock to another properly-licensed CPA."
10. On February 4, 2005, Respondents e-mailed Board staff requesting the statute or rule cites requiring "a professional corporation to change its name once it has been properly established under the laws and rules in effect at the time."
11. On February 4, 2005, Board staff provided, by e-mail, Respondents with the requested rule cites.
12. Board staff sent a letter, on March 9, 2005, by certified/return receipt mail to Respondents at the last known mailing address for Respondent firm notifying Respondents that, since Respondents had not properly renewed the registration for Respondent firm and since the Secretary of State had suspended Respondent firm's Articles of Incorporation in December of 2003, Respondents "must cease doing business through this corporation or using its name effective immediately." Respondents subsequently rectified the Secretary of State suspension and provided evidence that suspension had been issued in error.
13. On October 13, 2005, Respondents confirmed the issuance of ten (10) shares of corporate stock to another CPA, "effective January 1, 2005."
14. Respondents contend that they did not willfully violate the accountancy laws and rules, and that their use of the name was permitted under N.C. Gen. Stat. § 55B-5, but in lieu of contested case proceedings, wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent Porter and Respondent firm are subject to the provisions of Chapter 93 and 55B of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including

Consent Order - 3
Charles Gregory Porter
Porter & Company, P. C., Certified Public Accountants

the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondents' continued uses of the terms "and Company" or "Certified Public Accountants" when there was only one shareholder in the firm constituted violations of NCGS 93-12 (9) e and 21 NCAC 8N .0307(b).

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's certificate is suspended for thirty (30) days; however, said suspension is stayed.
2. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted with this signed Order.
3. Within one hundred eighty (180) days of the date this Order is approved by the Board, Respondent must complete and provide verification of his completion of the Ethics Principles and Professional Responsibilities course as offered by the North Carolina Association of Certified Public Accountants. Said course may not be used to meet Respondent's annual forty (40) hour continuing professional education requirement.

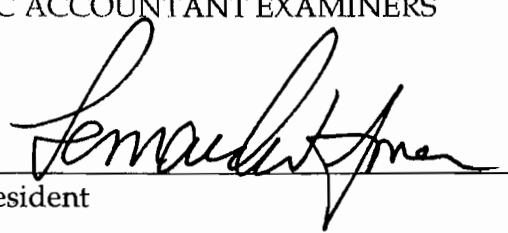
CONSENTED TO THIS THE 20th DAY OF January, 2006.


Respondents

APPROVED BY THE BOARD THIS THE 23rd DAY OF January, 2006.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BOARD
SEAL

BY: 
President

PROPOSAL FOR FINANCIAL NEED-BASED UNIFORM CPA EXAMINATION COUPONS AND SCHOLARSHIP AWARDS

In North Carolina, there are 36 colleges and universities which grant undergraduate accounting degrees (Appendix I) and ten institutions also grant advanced degrees in accounting (Appendix I).

North Carolina General Statute (NCGS) 93B-11 allows an occupational licensing board to use the interest earned under NCGS 147-69.3(d) to be used for educational purposes to benefit licensees or the public.

It is proposed that the Board use the interest it earns to fund Uniform CPA Examination "coupons" and scholarships for financially-needy students at the North Carolina colleges and universities which grant undergraduate and graduate degrees in accounting in accounting. Each college or university would be responsible for selecting the recipient of each "coupon" or scholarship.

Under this proposal, the Board would award a Uniform CPA Examination "coupon" to one financially-needy student graduating with an undergraduate degree in accounting at each of the 36 colleges and universities with an additional "coupon" awarded to a financially-needy student graduating with an undergraduate degree in accounting at each of North Carolina's historically black colleges and universities.

The "coupon" which would be valid for one year from the date of issue, would cover the cost of the graduating student's initial Uniform CPA Examination application fee (currently \$230.00) and sitting for each section of the Uniform CPA Examination (currently \$547.00). The total value of the coupon, based on current costs, would be \$777.00.

Under this proposal, the Board would award a \$1,000.00 scholarship to one financially-needy student pursuing a graduate-level degree at each of the ten North Carolina colleges and universities which offer a graduate-level degree in accounting. The scholarship would be awarded through the college or university in the student's name.

Undergraduate Coupons (45 @ \$777.00 each)	\$34,965.00
Graduate Scholarships (10 @ \$1,000.00 each)	\$10,000.00
TOTAL	\$44,965.00

NORTH CAROLINA COLLEGES & UNIVERSITIES THAT OFFER ACCOUNTING DEGREES

Appalachian State University	Bachelors and Graduate
Barton College	Bachelors
Belmont Abbey College	Bachelors
Bennett College	Bachelors
Campbell University	Bachelors
Catawba College	Bachelors
East Carolina University	Bachelors and Graduate
Elizabeth City State University	Bachelors
Elon University	Bachelors
Fayetteville State University	Bachelors
Gardner-Webb University	Bachelors and Graduate
Greensboro College	Bachelors
Guilford College	Bachelors
High Point University	Bachelors
Lenoir-Rhyne College	Bachelors
Livingston College	Bachelors
Meredith College	Bachelors
Methodist College	Bachelors
Mount Olive College	Bachelors
NC Central University	Bachelors
NC A&T State University	Bachelors
NC State University	Bachelors and Graduate
NC Wesleyan	Bachelors
Pfeiffer University	Bachelors
St. Augustine's College	Bachelors
Salem College	Bachelors
Shaw University	Bachelors
UNC-Asheville	Bachelors
UNC-Chapel Hill	Graduate
UNC-Charlotte	Bachelors and Graduate
UNC-Greensboro	Bachelors and Graduate
UNC-Pembroke	Bachelors
UNC-Wilmington	Bachelors and Graduate
Wake Forest University	Bachelors and Graduate
Western Carolina University	Bachelors and Graduate
Wingate University	Bachelors
Winston-Salem State University	Bachelors